

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 495 Section 495.105 Exemptions</b>
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**TITLE 86: REVENUE**

**PART 495  
TELECOMMUNICATIONS EXCISE TAX**

**Section 495.105 Exemptions**

The exemption for State Governments and State universities created by statute extends only to telecommunications purchased by such entities for their own use. Such entities are not exempt from the obligation to collect and remit tax on sales of telecommunications to others when they act as retailers of telecommunications. For example, a university would be exempt from Telecommunications Excise Tax on purchases, by the university, of telecommunications services for use by its faculty and staff in the course of their duties. However, the same university would have an obligation to collect and remit tax on sales of telecommunications services to students in university dormitories.

**(Source:** Amended at 22 Ill. Reg. 11886, effective July 1, 1998)